

3. This Court has jurisdiction over this Final Application pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 327, 330 and 331; Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”); and the Retention Orders (as defined below). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2)(A).

4. By orders of the Court dated November 7, 2008 [Dkt. # 28] and April 15, 2009 [Dkt. # 124], the Debtor was authorized to employ and retain Butler Snow as its bankruptcy counsel to prosecute this Chapter 11 case and all related matters and to render the legal services necessary to the Debtor during its Chapter 11 case, as more fully described in that Order (the “Retention Orders”).

5. Butler Snow does not hold or represent any interest adverse to the Debtor's estate, and is a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, as disclosed in the Affidavit of Stephen W. Rosenblatt which is an exhibit to the *Application to Employ Butler Snow as Bankruptcy Counsel* [Dkt. #008]. Butler Snow also disclosed its connections to various parties-in-interest that it ascertained using reasonable efforts.

6. The Retention Orders authorized the Debtor to compensate Butler Snow at its regular hourly rates charged for services of this type (subject to the hourly rate limitations stated in the Retention Orders) and to reimburse Butler Snow for actual and necessary out-of-pocket expenses that it incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Bankruptcy Rules, and all orders of this Court.

7. The services rendered by Butler Snow as bankruptcy counsel for the Debtor and its bankruptcy estate and the expenses incurred by Butler Snow has benefited the bankruptcy estate. The Affidavit of Stephen W. Rosenblatt, a copy of which is attached as Exhibit “A,” addresses the legal services rendered and expenses incurred by Butler Snow. The Affidavit reflects that the

services rendered to the Debtor were reasonable and necessary and that these services actually have been rendered. A detailed itemization of the services rendered by Butler Snow and the expenses incurred by Butler Snow is attached as Exhibit "B."

8. The fees charged and expenses incurred by Butler Snow represent reasonable and necessary fees and expenses that were required to be expended by counsel to the Debtor in matters which arose in handling bankruptcy case administration and litigation, and which were necessary to protect and preserve all rights of the Debtor and the interests of creditors in furtherance of counsel's obligation herein. Such fees and expenses have served to enhance the value of the property of the estate.

9. As stated in the Application, Stephen W. Rosenblatt agreed that he would not seek compensation at a rate greater than \$300 per hour during the course of this representation, even though his normal hourly rates for matters of this type are in excess of \$300 per hour.

10. In accordance with the factors enumerated in 11 U.S.C. § 330, the amount of fees requested for Butler Snow is fair and reasonable in light of: (a) the complexity of this case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

11. In accordance with Bankruptcy Rule 2016(b), Butler Snow has neither shared, nor agreed to share, (a) any compensation it has received or may receive with another part or person other than as permitted by section 504(b) of the Bankruptcy Code, or (b) any compensation another person or party has received or may receive in connection with these cases.

12. In its First Application [Dkt. #164], Butler Snow sought the allowance of compensation for professional services rendered in this proceeding for the total amount of \$93,590.87, of which \$89,198.50 was for fees for services rendered and \$4,392.37 is for expenses

incurred the period of November 4, 2008 through June 30, 2009. By its Order dated August 12, 2009 [Dkt. #172], the Court approved an award to Butler Snow of \$88,764.00 (\$89,198.50 less \$434.50 for a paralegal rate holdback reserve) for allowed fees for services rendered as counsel to the Debtor, plus expenses of \$4,392.37 for expenses incurred as counsel to the Debtor, for a total of \$93,156.37.

13. In its Second Application [Dkt. #198], Butler Snow sought the allowance of compensation for professional services rendered in this proceeding for fees of \$30,237.00 (\$30,292.00 less \$55.00 for a paralegal rate holdback reserve) and \$5,915.34 for expenses incurred the period of July 1, 2009 through October 31, 2009 for a total of \$36,152.34. By its Order dated December 22, 2009 [Dkt. #211], the Court approved an award to Butler Snow of \$30,237.00 (\$30,292.00 less \$55.00 for a paralegal rate holdback reserve) for allowed fees for services rendered as counsel to the Debtor, plus expenses of \$5,915.34 for expenses incurred as counsel to the Debtor, for a total of \$36,152.34.

14. In its Third Application [Dkt. #229], Butler Snow sought the allowance of compensation for professional services rendered in this proceeding for fees of \$31,914.00 and \$2,365.92 for expenses incurred the period of November 1, 2009 through March 31, 2010 for a total of \$34,279.92. By its Order dated June 2, 2010 [Dkt. #238], the Court approved an award to Butler Snow of \$31,914.00 for allowed fees for services rendered as counsel to the Debtor, plus expenses of \$2,365.92 for expenses incurred as counsel to the Debtor, for a total of \$34,279.92.

15. In its Fourth Application [Dkt. #261], Butler Snow sought the allowance of compensation for professional services rendered in this proceeding for fees of \$85,030.50 and \$4,113.64 for expenses incurred the period of April 1, 2010 through September 15, 2010 for a total of \$89,144.14. By its Order dated November 2, 2010 [Dkt. #285], the court approved an

award to Butler Snow of \$85,030.50 for allowed fees for services rendered as counsel to the Debtor, plus expenses of \$4,113.64 for expenses incurred as counsel to the Debtor, for a total of \$89,144.14.

16. In this Final Application Butler Snow requests interim and final allowance of compensation in the amount of \$15,757.50, consisting of (i) \$15,757.50 for reasonable and necessary legal services provided during the Fifth Fee Period, (ii) reimbursement of expenses in the amount of \$660.44 in connection with services provided during the Fifth Fee Period, and (iii) final allowance of all amounts previously approved on an interim basis by the Court in the orders granting the First, Second, Third and Fourth Fee Applications.

17. Butler Snow agrees with the United States Trustee not to seek allowance of the paralegal rate holdback reserve amounts from the First Application and the Second Application since all of the amounts represented thereby occurred prior to January 1, 2010.

18. The services rendered by Butler Snow as counsel for the Debtor and the expenses incurred by Butler Snow have benefited the bankruptcy estate and have assisted the Debtor in obtaining a substantial recovery for the benefit of the unsecured creditors. The sums requested in this Final Application should be approved and allowed by this Court as final compensation and reimbursement of expenses as priority administrative expenses as set forth in 11 U.S.C. §§503(b)(4) and 507(a)(1).

19. This Final Application has been filed in accordance with Bankruptcy Rule 2016 and the Guidelines of the Office of the United States Trustee for the Southern District of Mississippi (the “UST Guidelines”).

WHEREFORE, Butler Snow prays that it be granted the following relief:

A. That the Final Application be approved;

B. That Butler Snow be allowed fees as an administrative expense claim of \$15,757.50 for services rendered as counsel to the Debtor during the Fifth Fee Period;

C. That Butler Snow be allowed expenses as an administrative expense claim of \$660.44 for expenses incurred as counsel to the Debtor during the Fifth Fee Period;

D. That the Trustee be authorized and directed to pay Butler Snow the sum of \$16,417.94 as its allowed claim for fees and expenses for the Fifth Fee Period as soon as practicable after the entry of this Order; and

F. That the Court will grant final approval of all fees and expenses for the period November 4, 2008 through November 2, 2010 of all fees and expenses previously allowed by this Court on an interim basis as priority administrative expense claims pursuant to 11 U.S.C. §§503(b)(4) and 507(a)(1).

THIS, the 12th day of November, 2010.

Respectfully submitted,

BUTLER, SNOW, O'MARA, STEVENS & CANNADA, PLLC

By: s/Stephen W. Rosenblatt

Stephen W. Rosenblatt
One of Its Attorneys

OF COUNSEL:

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CERTIFICATE OF SERVICE

I, Stephen W. Rosenblatt, certify that I have this date caused to be served, via electronic filing transmission or United States mail, postage prepaid, a true and correct copy of the above and foregoing to the following persons:

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THIS, the 12th day of November, 2010.

s/ Stephen W. Rosenblatt
Stephen W. Rosenblatt